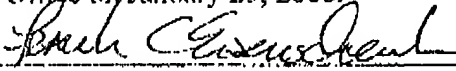


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I hereby certify that this correspondence is being
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Frank C. Eisenschenk, Ph.D., Patent Attorney

COMMUNICATION
Patent Application
Docket No. MFT-037CXT
Serial No. 09/900,364

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

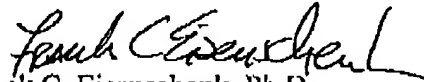
Examiner : Shaojia A. Jiang
Art Unit : 1617
Applicants : Paul D. Van Poelje, Mark D. Erion, Toshihiko Fujiwara
Serial No. : 09/900,364
Filed : July 5, 2001
Confirm. No. : 7049
For : Combination of FBPase Inhibitors and Antidiabetic Agents Useful for the
Treatment of Diabetes

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

COMMUNICATION

Attached hereto please find a copy of the original Revocation of Power of Attorney and New
Power of Attorney and Certificate Under 37 C.F.R. § 3.73(b). The undersigned respectfully requests
entry of this paper into the record.

Respectfully submitted,



Frank C. Eisenschenk, Ph.D.
Patent Attorney
Registration No. 45,332
Phone No.: 352-375-8100
Fax No.: 352-372-5800
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Gainesville, FL 32614-2950

FCE/sf

Attachment: Revocation of Power of Attorney/New Power of Attorney

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JAN 25 2006

Docket No. MET-037CXT

Serial No. 09/900,364

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Examiner : Shaojia A. Jiang
Art Unit : 1617
Applicants : Paul D. Van Poelje, Mark D. Erion, Toshihiko Fujiwara
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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

REVOCATION OF POWER OF ATTORNEY AND
NEW POWER OF ATTORNEY AND CERTIFICATE UNDER 37 C.F.R. § 3.73(b)

Sir:

Metabasis Therapeutics, Inc. and Sankyo Company, Limited are the assignees of record of an application for letters patent, filed on July 5, 2001, as Serial No. 09/900,364, for an invention entitled "Combination of FBPase Inhibitors and Antidiabetic Agents Useful for the Treatment of Diabetes," by virtue of an assignment dated July 2, 2001, by Assignors Paul D. Van Poelje and Mark D. Erion to Metabasis Therapeutics, Inc., recorded in the United States Patent and Trademark Office at Reel/Frame 011984/0449 on July 5, 2001 and by virtue of an assignment dated July 4, 2001, by Assignor Toshihiko Fujiwara to Sankyo Company, Limited, recorded in the United States Patent and Trademark Office at Reel/Frame 011984/0355 on July 5, 2001.

Metabasis Therapeutics, Inc. and Sankyo Company, Limited hereby revoke all previous Powers of Attorney given, and they hereby appoint the following persons registered to practice before the Patent and Trademark Office as their attorneys with full power of substitution and revocation to prosecute this application and all divisions and continuations thereof and to transact all

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Docket No. MBT-037CXT
Serial No. 09/900,364

business in the Patent and Trademark Office connected therewith: the registrants of the firm Saliwanchik, Lloyd & Saliwanchik, A Professional Association, P.O. Box 142950, Gainesville, FL 32614-2950, Customer ID No. 23,557.

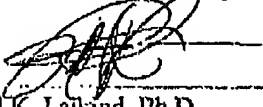
I request that all correspondence be directed to Customer ID Number 23,557.

I further request that all telephone communications be directed to:

Frank C. Eisenschenk, Ph.D.
352-375-8100

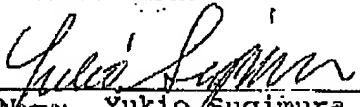
The undersigned (whose title is supplied below) is empowered to act on behalf of the assignee.

METABASIS THERAPEUTICS, INC.

By: 
Paul K. Laikind, Ph.D.
Chairman, President & CEO

Date: 1/14/06

SANKYO COMPANY LIMITED

By: 
Printed Name: Yukio Sugimura
Executive Vice-President
Title: and Representative Director

Date: January 19, 2006

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